

IN THE DISTRICT COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. THOMAS AND ST. JOHN

CASA BELLA LUNA, LLC,

Plaintiff,

v.

THE GOVERNMENT OF THE U.S. VIRGIN
ISLANDS, and IRA MILLS in his position as
the VIRGIN ISLANDS TAX ASSESSOR,

Defendants.

Civil No. 3:22-cv-0015

ORDER

Plaintiff filed the instant matter on March 14, 2022. (ECF No. 1). On June 9, 2022, Defendants filed a *Motion to Dismiss Complaint Based on a Pending Parallel Proceeding and Lack of Subject Matter Jurisdiction*. (ECF No. 12) Plaintiff filed an opposition on June 23, 2022. (ECF No. 13.)

On October 27, 2022, the Court referred the matter to the United States Magistrate Judge for a Report and Recommendation (R&R). (ECF No. 14). On February 28, 2023, the Magistrate Judge issued a thorough R&R recommending that the motion to dismiss be denied. (ECF No. 22). Plaintiff did not file an objection. After conducting a *de novo* review of the record in this matter, it is hereby

ORDERED that the Magistrate Judge's Report and Recommendation, ECF No. 22, is **APPROVED** and **ADOPTED** as an Order of this Court; it is further

ORDERED that Defendants' Motion to Dismiss Complaint, ECF No. 12, is **DENIED**.

Dated: March 9, 2023

/s/Robert A. Molloy
ROBERT A. MOLLOY
Chief Judge